

North Carolina State Board of Certified Public Accountant Examiners
1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605
Phone 919-733-1422 • Fax 919-733-4209 • Web www.nccpaboard.gov

INSTRUCTIONS FOR REINSTATEMENT TO ACTIVE STATUS FROM RETIRED STATUS

Enclosed is an application for reinstatement of your North Carolina CPA certificate to active status from retired status. To ensure that you have enclosed all necessary information and that the forms are completed correctly, please review the list below before returning the package to the Board. All forms should accompany the application or the application will be returned to you. You are not required to submit certificates of moral character or return your CPA certificate with this application.

Application Form

Did you answer all questions?

Did you sign and date the application?

Is the application notarized?

Did you enclose a \$50.00 check (payable to the NC State Board of CPA Examiners) or a \$50.00 credit card authorization?

NOTE: The fee for reinstating to active status from retired status is the current renewal fee.

Continuing Professional Education (CPE) Reporting Form

Did you list at least 40 hours of CPE completed within the last 12 months?

Did you attach copies of the completion certificates for each course?

Did you attach proof of completion for the accountancy law course?

Did you sign the form?

CPA Firm Registration

If you are in the public practice of accounting as defined in 21 NCAC 08A .0307 and .0308 and the CPA firm through which you are providing services is not registered with the Board, you must register that CPA firm with the Board. CPA firm registration forms are available from the Board's web site, www.nccpaboard.gov.

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APPLICATION FOR REINSTATEMENT OF A NORTH CAROLINA CPA CERTIFICATE

NC Certificate #: _____ Other Active Certificate(s) # _____ State(s) _____

Full Name: _____

Home Address: _____

City/State/ZIP Code: _____

Home Telephone: (____) _____

Business/CPA Firm Name: _____

Street Address: _____

PO Box: _____

City/State/ZIP Code: _____

Business Telephone: (____) _____ Fax: (____) _____

E-mail Address: _____

Job Title: _____

Send mail to: ☐ Home ☐ Business

Occupation - (Check one):

- | | |
|--|--|
| 1 <input type="checkbox"/> Individual Practitioner | 7 <input type="checkbox"/> Industry-Non-Accounting |
| 2 <input type="checkbox"/> CPA Firm-Partner | 8 <input type="checkbox"/> Gov't-Accounting |
| 3 <input type="checkbox"/> CPA Firm-PC Shareholder/PLLC Member | 9 <input type="checkbox"/> Gov't-Non-Accounting |
| 4 <input type="checkbox"/> CPA Firm-Staff | 10 <input type="checkbox"/> Law |
| 5 <input type="checkbox"/> Educator | 11 <input type="checkbox"/> Student |
| 6 <input type="checkbox"/> Industry-Accounting Field | 12 <input type="checkbox"/> Unemployed |

Area of Concentration - (Check one):

- | | |
|--|---|
| 1 <input type="checkbox"/> General Accountancy | 5 <input type="checkbox"/> Advisory Services |
| 2 <input type="checkbox"/> Taxation | 6 <input type="checkbox"/> Law |
| 3 <input type="checkbox"/> Administration | 7 <input type="checkbox"/> Financial Planning |
| 4 <input type="checkbox"/> Auditing | 8 <input type="checkbox"/> Non-Accounting |

Check the memberships you hold in the following organizations:

- | | |
|---|---|
| 1 <input type="checkbox"/> North Carolina Association of CPAs | 2 <input type="checkbox"/> American Institute of CPAs |
|---|---|

FOR BOARD STAFF USE: Amt Paid _____ Dep. # _____ Date _____

FOR REINSTATEMENT FROM INACTIVE STATUS ONLY:

I am enclosing certificates of moral character prepared under oath by the following three certified public accountants (These certified public accountants must have personal knowledge of your activities since the date you elected inactive status.):

1. _____
2. _____
3. _____

Moral Character Data: If you answer "Yes" to any of the questions below, you must provide a certified copy of the court records or a certified copy of applicable license or disciplinary records with a statement of explanation with this application.

- () Have you been charged, arrested, convicted, found guilty of, received a prayer for judgment
yes continued, or pleaded *nolo contendere* to any criminal offense (excluding non-criminal traffic infractions)?
- () Have you had an application for certificate or license denied or certificate or license suspended,
yes canceled, or revoked by any state or federal agency or governing or licensing board?
- () Have you been investigated, charged, or disciplined; or are you currently under investigation by
yes a governing or licensing board or by a state or federal agency?
- () Have you been party to any civil suit, bankruptcy action, administrative proceeding, or binding
yes arbitration; the basis of which is grounded upon an allegation of negligence, dishonesty, fraud, misrepresentation, or incompetence?

NOTE: ALL REQUIRED FORMS MUST BE ENCLOSED AND COMPLETE OR APPLICATION PACKAGE WILL BE RETURNED.

Fees: If reinstating from **inactive** status, please enclose a check (payable to the **NC State Board of CPA Examiners**) or credit card authorization in the amount of **\$75.00**.

If reinstating from **retired** status, please enclose a check (payable to the **NC State Board of CPA Examiners**) or credit card authorization in the amount of **\$50.00**.

AFFIDAVIT OF APPLICANT

I have read General Statutes Chapter 93 and Title 21, North Carolina Administrative Code, Chapter 08 and do understand the law and rules of the Board applicable to all certified public accountants, particularly those about Professional Ethics and Conduct, and, the Continuing Professional Education requirements. As far as I am able to determine, I meet all of the requirements to apply for reinstatement of my North Carolina CPA Certificate. I understand the contents of applications including all attachments and disciplinary actions or consent orders regarding me are subject to the NC Public Records Act. I understand that I am waiving any claim of confidentiality or privacy regarding disclosure of such public records. I authorize the Board to make such investigative inquiries it deems necessary and release from liability all parties responding to such inquiries. I affirm under the penalties of perjury that the information, statements, and any attachments made in conjunction with this application are true, correct, and complete.

Signature _____

Date _____

_____ State
_____ County

Sworn to (or affirmed) and subscribed before me this day by _____.

[I have personal knowledge of the identity of the principal(s)] [I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a _____]

[a credible witness has sworn to the identity of the principal(s) _____.]

INK NOTARIAL SEAL

Notary Public Signature

Notary Public Printed Name

Date

My Commission Expires _____

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REPORT OF CPE FOR REINSTATEMENT, REISSUANCE, OR RECIPROCAL CERTIFICATION

Pursuant to 21 NCAC 08I .0104, 08J .0105, and 08H .0101(d)(3), CPE credit hours may not be more than 12 months old for reinstatement or reissuance or 24 months old for reciprocal certification. Pursuant to 21 NCAC 08J .0105(c)(2) and 08F .0504, eight (8) hours must be derived from a course or an approved exam on the NC Accountancy Statutes and Rules. Supporting documentation such as certificates of attendance or completion must be enclosed with this report.

GROUP-STUDY PARTICIPANT CREDIT

DATE (MM/DD/YY)	COURSE/PROGRAM TITLE	SPONSOR	CREDIT HOURS

GROUP-STUDY INSTRUCTOR CREDIT (NO MORE THAN 20 HOURS)

DATE (MM/DD/YY)	COURSE/PROGRAM TITLE	SPONSOR	CREDIT HOURS

SELF-STUDY CREDIT

DATE (MM/DD/YY)	COURSE/PROGRAM TITLE	SPONSOR	CREDIT HOURS

PUBLICATION/AUTHOR CREDIT (NO MORE THAN 10 HOURS)

DATE (MM/DD/YY)	ARTICLE/BOOK TITLE	SPONSOR	CREDIT HOURS

TOTAL HOURS CLAIMED (including carry-forward hours)-----

I have read the CPE rules of the Board as found in 21 NCAC 08G .0400. I certify that all the CPE that I have taken has enhanced my professional competence. I certify that the information presented is truthful and correct.

PRINTED NAME

SIGNATURE

NC CPA CERTIFICATE NUMBER

DATE

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ACCOUNTANCY LAW COURSE REQUIREMENT

Pursuant to 21 NCAC 08F .0504 and 21 NCAC 08H .0101(a), all CPA certificate applicants and reinstatement applicants must complete a qualified accountancy law course on the North Carolina Accountancy Law (Statutes) and Administrative Code (Rules).

To satisfy the requirement, an applicant must complete the course within one year preceding the date the Board receives his or her application. For example, those planning to apply in January of the current year must wait until after January of the previous year to take the course. If an applicant meets the requirement prematurely, the course will not count for certification or reinstatement. The Board suggests that an applicant take the course within a few months prior to submitting his or her application to the Board.

For new CPA certificate applicants, the course will qualify for eight (8) CPE credit hours that may be reported on the CPE renewal form if completed during the same calendar year in which the certificate is granted.

The North Carolina Association of CPAs (NCACPA) course, "NC Accountancy Law Course: Ethics Principles and Professional Responsibilities," is a qualified course that is available in two formats: an 8-hour group study seminar and an 8-hour self-study course. The 8-hour self-study course is available through Positive Systems (passonline.com).

GROUP STUDY

"NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities"
NCACPA
PO Box 80188
Raleigh, NC 27623-0188
(919) 469-1040
(800) 722-2836
www.ncacpa.org

For a list of course dates and locations, visit the NCACPA's web site, www.ncacpa.org, and click on "Professional Development (CPE)," then click on "Ethics."

SELF STUDY

"NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities"
NCACPA through Positive Systems, Inc. (passonline.com)
Telephone: 1-800-563-4621

To access the course, go to passonline.com and click on "catalog," then click on "ethics requirements" and select "NC Accountancy Law Course: Ethics, Principles, and Professional Responsibilities" (Course No. PPENC06).

PLEASE NOTE THAT THE BOARD DOES NOT OFFER THESE COURSES.

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VISA _____ MASTERCARD _____ AMOUNT _____

ACCOUNT NUMBER _____ EXP. DATE _____

NAME AS IT APPEARS ON CARD _____

SIGNATURE _____ DATE _____

CREDIT CARD CANNOT BE PROCESSED UNLESS ALL FIELDS ABOVE ARE COMPLETE.

FOR BOARD USE _____ AUTHORIZATION NUMBER _____